



## **I. PURPOSE**

The Missouri Department of Elementary and Secondary Education (DESE) has the authority to receive and expend vocational rehabilitation funds under the Rehabilitation Act of 1973, as amended, 34 CFR 361.21 and 22, and to approve Community Rehabilitation Programs (CRPs) for receipt of vocational rehabilitation funds.

A CRP under agreement with the Division of Vocational Rehabilitation (VR) to provide services on a fee for service basis is defined as a privately or publicly owned not for profit corporation which is accredited by the Commission on Accreditation of Rehabilitation Facilities (CARF) and provides the following for persons with disabilities:

- comprehensive vocational evaluations
- employee development
- employment skills training
- employment services
- employment transition services

The CRP agrees to provide services to eligible VR clients in compliance with the CRP Fee Schedule and/or 5 CSR 60-900.050. By accepting funds, the CRP agrees to the following conditions:

## **II. DURATION OF AGREEMENT**

This agreement shall remain in effect until September 30, 2010, unless terminated in accordance with Section III of this agreement.

## **III. TERMINATION OF AGREEMENT**

This agreement can be terminated by either party with 30 days written notice. VR may initiate such action if services have not been utilized within the last year, if a vendor loses accreditation, or is not in compliance with the requirements of this agreement.

## **IV. STANDARDS AND LIABILITY**

- The CRP assures that it meets or exceeds minimum standards for approval by DESE, as established by 5 CSR 60-900.050 and as specified by CARF.
- A CRP that provides transition services should be accredited in the area of Employment Transition Services at the time transition services are begun or when their next accreditation survey is performed.
- All CRPs are required to participate in scheduled partnering reviews and comply with the agreed upon recommendations and action plans. You will be advised of the review date by the VR regional director.
- The CRP shall carry adequate insurance for general liability and automobile liability coverage.

## **V. CIVIL RIGHTS COMPLIANCE**

The CRP should be in compliance with Title VI of the Civil Rights Act of 1964 and the Rehabilitation Act of 1973 as amended.

## **VI. AFFIRMATIVE ACTION**

The CRP shall take affirmative action to employ and advance in employment qualified individuals with disabilities covered under, and on the same terms and conditions as set forth in, Section 503 of the Rehabilitation Act.

## **VII. ACCESSIBILITY**

The CRP assures compliance with the Architectural Barriers Act of 1968, with Section 504 of the Rehabilitation Act, as amended, and with the Americans with Disabilities Act.

## **VIII. ELIGIBILITY AND ORDER OF SELECTION**

VR is unable to provide services to all eligible persons with a disability. A statewide order of selection has been implemented, and clients will be served based on the severity of their disability. In accordance with the following priority categories, individuals with the most significant disabilities will be selected first for the provision of VR services.

**Priority Category I.....**An individual with the most significant disability as defined.

**Priority Category II ....**An individual with a significant disability as defined.

**Priority Category III...**An individual with a disability as defined.

**Priority Category I:** An **Individual With The Most Significant Disability** is an individual with a significant disability who is seriously limited in three or more of the following functional areas:

- Self-care
- Communication
- Mobility
- Self-direction
- Work tolerance
- Work skills
- Interpersonal skills

**Priority Category II:** An **Individual With A Significant Disability** is an individual with a disability who has a severe physical or mental impairment that seriously limits one or more functional capacities in terms of an employment outcome:

- Self-care
- Communication
- Mobility
- Self-direction
- Work tolerance
- Work skills
- Interpersonal skills

- Whose vocational rehabilitation can be expected to require multiple VR services over an extended period of time.
- Who has one or more physical or mental disabilities resulting from amputation; arthritis; autism; blindness; burn injury; cancer; cerebral palsy; cystic fibrosis; deafness; head injury; heart disease; hemiplegia; hemophilia; respiratory or pulmonary dysfunction; mental retardation; mental illness; multiple sclerosis; muscular dystrophy; musculoskeletal disorders; neurological disorders (including stroke or epilepsy); spinal cord conditions (including paraplegia or quadriplegia); sickle cell anemia; specific learning disability; end-stage renal disease; or another disability or combination of disabilities determined on the basis of an assessment for determining eligibility and VR needs to cause comparable substantial functional limitation.
- An applicant who is determined eligible for Social Security Benefits Title II (SSDI) or Title XVI (SSI-D) of the Social Security Act is considered eligible and, at a minimum, a person with a significant disability.

**Priority Category III:** An **Individual With A Disability** is any individual:

- Who has a physical or mental impairment.
- Whose impairment constitutes or results in a substantial impediment to employment.
- Who can benefit in terms of an employment outcome from the provision of VR service.

## **IX. VOCATIONAL EVALUATION**

Vocational Evaluation is the process of assessing a client's capacity to perform or develop the skills needed for a specific occupation. The vocational evaluation should identify vocational barriers and the necessary vocational supports.

The following methods should be utilized as part of a vocational evaluation:

1. Standardized Vocational Testing may include aptitude, achievement, psychological, intelligence and interests.  
WAIS testing will be authorized separately and not included in the cost of the evaluation program.
2. Situational Assessment can include training sites, simulated or actual work stations in house.
3. Community Based Assessment can include training sites, simulated or actual work stations in the community.
4. Vocational Exploration can include informational interviews and job shadowing.

Three levels of vocational evaluation are available and described below:

- Specific Job Objective Evaluation
- Exploratory Job Objective Evaluation
- Comprehensive Vocational Evaluation

If one vocational evaluation is authorized and another is determined to be more appropriate for the best interest of the client, the initial authorization may be cancelled and a new authorization issued.

The three levels of vocational evaluation contain guidelines to use when determining appropriate evaluation services at a CRP. Counselors should take into consideration both client characteristics and the purpose of the evaluation. Based on these criteria, the client and counselor should determine which program is appropriate for the client's individual needs. Counselors should inform each client of what to expect and the evaluation's purpose prior to entry.

When it is determined that a more comprehensive evaluation is needed, the original authorization balance will be cancelled. A new authorization will be issued for the appropriate service and the amended amount will include the cost of the new assessment minus the amount already billed.

- **Specific Job Objective Evaluation** is designed for clients who most closely fit the following characteristics:

- Has 1-3 specific and realistic vocational goals which need confirmation
- Appears motivated
- Has some stable work or educational background
- Shows indication of vocational aptitude or transferable job skills

Evaluation Objective used to determine and justify the most appropriate of 1-3 vocational goals which may include any or all of the following services (which may be provided in any order):

- Aptitude, Intelligence or Achievement Testing
- Interest Inventories
- Vocational Counseling and Exploration

With full written report.

Not Intended When:

- Vocational goal is vague
- Unstable work/education background
- Appears unmotivated
- Social, emotional, drug or alcohol problems exist
- Physical or intellectual work tolerance is questioned
- Extended vocational exploration is necessary

- **Exploratory Job Objective Evaluation** is designed for clients who most closely fit the following characteristics:

- Has more than three goals and/or vocational goals are vague or questionable
- Appears motivated
- Has some stable work or educational background an
- Shows indication of vocational aptitude or transferable job skills

Evaluation Objective used to determine and justify client's vocational goal through any or all of the following services (which may be provided in any order):

- Aptitude, Intelligence or Achievement Testing
- Interest Inventories
- Relevant Community Based and/or Situational Assessment
- Vocational Counseling and Exploration

With full written report.

Not Intended When:

- Unstable work/education background
- Appears unmotivated
- Social, emotional, drug or alcohol problems exist
- Physical, intellectual or emotional work tolerance is questioned

- **Comprehensive Vocational Evaluation** is designed for clients who most closely resemble the following characteristics:

- Has unstable work or educational background
- Has social, emotional, drug or alcohol problems
- Appears unmotivated
- Has physical, intellectual or emotional work tolerance questions
- Has employability concerns due to the severity of the disability

Evaluation Objective used to determine and justify client's vocational goal or employability through the following services (which may be provided in any order):

- Aptitude, Intelligence or Achievement Testing
- Interest Inventories
- Relevant Community Based and/or Situational Assessment
- Employee Development is not intended as a stand-alone service but may be included as part of an overall service package as necessary
- Vocational Counseling and Exploration

With full written report.

Not Intended When:

- Client characteristics more closely fit those defined in a Specific or Exploratory Job Objective Evaluation or
- If job placement occurs during evaluation, the CRP, VR counselor and district supervisor will negotiate the remaining fees. If the parties cannot agree upon a negotiated fee, the regional manager will assist with the negotiations.

## **X. Employment Outcome Services (EOS)**

- Is a program provided by a CRP.
- Assists clients with job placement activities such as learning appropriate job-seeking/interviewing skills, conducting a comprehensive job search in their chosen field of work, developing a resume, and obtaining and maintaining competitive employment.
- Is outcome based, individualized and based upon the client's unique skills, abilities, and individual needs.
- Is designed for clients who are job ready, have vocational skills, either through training or past work history, and are in need of individualized assistance in seeking, finding and maintaining employment.
- Is an individualized service that includes face-to-face meetings that will result in a successful competitive employment outcome.

The services may include any or all of the following:

▪ **Employment Development (Milestone 1):**

- **Job Readiness** . . The job readiness component is designed for clients who are job ready and possess current vocational skills, either through training or past work history, but are in need of being taught how to seek, find and maintain employment.

It teaches people job seeking skills through both group and individual instruction. This instruction includes information on employment techniques, filling out applications, learning to prepare a resume, communication skills, socialization skills, grooming and job maintenance skills, and help with job placement.

- **Job Development** . . The job development component of job readiness involves the services of specialists who identify and cultivate job placement possibilities for clients in the community, brings suitable clients and employers together, and offers short-term follow up support. A staffing should be conducted at least quarterly for all clients that have not been placed into employment.

▪ **Job Placement (Milestone 2):**

- Appropriate employment has been secured with an established start date.
- Short-term job coaching may be provided when necessary to maintain an employment outcome; and will be time limited, community based (not supported employment) provided to the client to assist in learning the skills necessary to maintain employment.

▪ **Job Retention (Milestone 3):**

- Needs to involve frequent, ongoing contact with the client and employer over a 90 day period to address employment related issues of concern and client satisfaction with the job.

Job placement may occur at anytime during this program.

## **XI. REPORTS**

▪ **Vocational Evaluation, EOS and Specialized Programs**

The CRP should complete a progress report applicable to service authorized. Reports should be received by the VR counselor within 10 working days after completion of the services. The major components of the vocational evaluation report shall be available at least in rough draft before the final staffing.

**Skills Training:**

- A monthly report of the progress of each client in vocational skills training should be submitted.
- A monthly report showing progress and days of attendance should be submitted.
- Bills will not be processed unless the appropriate report is completed and attached, with the exception of maintenance and transportation billed in advance during the first 4 weeks. Monthly report required regardless of billing status.
- The CRP providing skills training should apply the same attendance policy to VR clients that is applied to non-agency clients. The CRP's attendance policy may be waived only when the CRP and the VR counselor are in agreement.

- When a client has irregular attendance and/or is continually tardy, the CRP should notify the VR counselor.
- A CRP may require a client in skills training to make up days missed according to the CRP's written attendance policy.

## **XII. CONSUMER SATISFACTION SURVEY**

- A consumer satisfaction survey should be requested from each client who receives services at the CRP.
- A report should be completed, based on the responses received, for each calendar year and should be submitted to the VR central office annually, by February 1.
- Report (one for each satellite shown on your CRP Fee Schedule) should consist of one percentage figure to answer the following questions:
  - Services have helped or will help me get a job. \_\_\_\_\_ %
  - Pleased with services and would recommend to others. \_\_\_\_\_ %
  - Overall satisfaction. \_\_\_\_\_ %

## **XIII. FEE SCHEDULE**

- All vocational non-medical services provided for clients will appear on a CRP Fee Schedule, prepared by the VR central office, based on information provided by the CRP:
  - CRP = Name address phone TTY fax website
  - Name, title, phone and e-mail of Administrator
  - Referral/authorization contact person name, phone and e-mail
  - Holidays
  - List of counties served
  - Services offered and brief description of each
  - Length of course by weeks/terms
  - Amount of tuition, books and supplies, tools, fees, i.e. lab, certification exam, etc.
- Requests for the addition of new CRPs, services, or expanded geographic areas of coverage should be submitted to the coordinator of consumer affairs and/or coordinator of client services for consideration. The VR central office will notify the CRP upon approval.
- A CRP/SESP Cost Analysis should be submitted for a new service or fee amount change to an existing program.
- Any request for change should be submitted to the VR regional manager no less than 30 days prior to the expected change. Fee increases will be granted no sooner than 12 months from the last fee increase.
- If a CRP discontinues a program or service, the CRP should notify the VR regional manager in writing no less than 30 days prior to the expected closing date. CRP should notify the regional manager in writing of arrangements made for transfer of services and provision of extended services (follow along).

#### **XIV. COST OF LIVING ADJUSTMENT (COLA)**

Based on availability of funds VR will consider implementing a COLA based on the Consumer Price Index-Urban (CPI-U) rate.

If awarded, it will be applied to all core services shown on the current fee schedule. (Items not considered a core service include, but are not limited to: books/supplies, fees, meals, residential housing, tools and uniforms).

Services provided prior to the date increase is effective will be paid at the existing rate . . services provided after the effective date will be paid at the newly calculated rate based on the CPI-U.

#### **XV. AUTHORIZATIONS**

At the time of referral and prior to start date, the VR counselor should provide the CRP with the following:

- VR questionnaire
- Health questionnaire
- Medical records
- Initial report of contact
- Eligibility statement
- Significantly disabled classification
- IEP/diagnostic summary
- CRP/SESP Referral Form

A written authorization for services will be completed and sent to the CRP prior to the start of service. Any exception should be discussed and agreed upon by the VR counselor and/or district supervisor and the CRP.

If there is an increase in fees, the pre-existing authorization will be valid until all units have been used or until the ending date of the authorization expires, whichever comes first. The fee to be used is the fee at the beginning of services.

- a. **Vocational Evaluation, Specific Job Objective and Exploratory Job Objective Evaluations** are authorized for a one-month period of time. **Comprehensive Vocational Evaluations** are authorized for a two-month period of time. This is for authorization purposes only and does not reflect the amount of time necessary to complete the service.
- b. **Employment Outcome Services (EOS)** is authorized in three milestones: <sup>1</sup>Service initiation (employment development). . <sup>2</sup>first day of job placement, and . . <sup>3</sup>after 90 days of job retention. Each milestone has a separate fee number but all three are authorized as a package. EOS is authorized for a minimum of six months and a maximum of twelve months.

##### **Re-placement:**

- As part of EOS some re-placement is expected.
- If re-placement is necessary, communication between the CRP and VR should occur prior to service continuation.
- The decision to continue and/or authorize additional milestones will be determined by the client, CRP and VR.



- If re-placement fee cannot be agreed upon, the district supervisor and regional manager will assist with negotiation.
- c. **Comprehensive Rehabilitation Assessment/Training Specialized Programs** - Fees will be authorized using a weekly rate with the number of days of service provided. The fee schedule for all CRP programs will show cost at a weekly rate and program length in weeks. That, along with the total cost of each program, will appear on a VR authorization.
- d. **Skills Training** - Tuition will be authorized on the basis of the CRP's instructional period for skills training (i.e. quarters, terms or semesters) as described on the fee schedule. However, the following exceptions shall apply to courses with or without definable instructional periods.
- Any instructional period that is at least 20 weeks but no more than 39 weeks will be treated as having a minimum of two equal instructional periods.
  - Any instructional period that is at least 40 weeks but no more than 59 weeks will be treated as three equal instructional periods.
  - Courses with instructional periods that are at least 60 weeks or more will be divided into additional segments of 20 weeks.
- The fee schedule for each CRPs' skills training program will show the total cost of training and cost per instructional period; it will also appear on the authorization. The CRP shall not bill the client/student for any service authorized by VR. Placement services are included with the fees.
- e. **Holidays** - The authorization will show the actual beginning date and a tentative ending date. The VR counselor will continue to allow for holidays (skills training only) and vacation periods in establishing ending dates.

## **XVI. TERMINATIONS**

- a. **Vocational Evaluation and EOS** - If a client drops out or is terminated after the first day but prior to completion, VR will pay as outlined in Section XX. a & b.
- b. **Specialized Programs** - If a client drops out or is terminated by VR or the CRP after the first week but prior to the completion of the program indicated by the authorization, VR will pay the full weekly rate for the week in which any part of the services for that week was provided.
- c. **Skills Training** - In the case of termination, the following refund policy shall apply:
- Within the first week of each instructional period, the CRP may retain 10% of the tuition.
  - Within the second and third week of each instructional period, the CRP may retain 20% of the tuition.
  - After the beginning of the fourth week in each instructional period but prior to 25% of each instructional period, the CRP may retain 25% of the tuition.
  - After completing 25% but prior to completing 50% of the instructional period, the CRP may retain 50% of the tuition.
  - After completing 50% of the instructional period, the CRP may retain 100% of the tuition.

- For short courses where there is a conflict in bullets 2, 3 and 4 above, the CRP will retain the lesser amount.

If the CRP has received an overpayment from VR, a refund is to be issued within 60 days.

**d. Terminations**

A client may be terminated for:

- Failure to comply with the CRP's policies and procedures
- Failure to meet the requirements set forth in the client's IPE
- Client choice

Any decision to terminate a client's program requires:

- Formal notice by the initiating organization
- Notification to other involved parties as soon as possible

**XVII. CANCELLATION**

- If only a portion of the fees are used, the remaining balance should be cancelled.
- If a CRP notes on an invoice, "Final Billing," the cancellation will be handled internally by VR.
- When a client is not in services for four consecutive weeks and there is no additional billing needed, the CRP should contact the counselor to initiate cancellation for the balance of the authorization.

**XVIII. MAINTENANCE AND TRANSPORTATION**

- A CRP which agrees to provide maintenance and/or transportation to a client will receive an authorization indicating the amount and rate of maintenance and/or transportation to be paid and the period for billing to be used by the CRP.
- On the client's first day of training the vendor may bill for the first four weeks, or the full amount of maintenance and transportation authorized - whichever is less.
- In the final billing, the CRP may bill for fees, books and supplies. Maintenance and transportation not issued to the client can either be refunded to VR or applied against the final bill for the client. Any credit should be shown on the bill.
- Maintenance will only be paid if the client is relocating more than 45 miles from their domicile. Exceptions may be made by the VR district supervisor if the client will suffer economic hardship.
- If a CRP advances maintenance and/or transportation monies to a client and the client is terminated, the CRP is not expected to absorb the money advanced. It may bill for this as long as the VR counselor has approved the advancement.
- In order for the VR Accounting department to understand that it is payable, the CRP should write on the final invoice, "Maintenance and/or transportation has/have been advanced and the client terminated early."
- Exceptions to the above rules should be approved by the VR counselor.

## **XIX. BOOKS, TOOLS AND/OR SUPPLIES**

- When a client's books, tools and/or supplies have been purchased by VR, they remain the property of the client as long as the client is at the CRP, graduates and/or is employed in the same vocational field.
- If a client withdraws from the CRP and retains the books, tools and/or supplies, the VR counselor is responsible for retrieving the books, tools and/or supplies. This does not apply to items included as a part of the cost of fees and/or tuition.
- When a client withdraws from training, the CRP is asked to store the books, tools and/or supplies at its location and reissue to the next VR client authorized for the books, tools and/or supplies. The name of the former client should be placed on the books, tools and/or supplies which are retained.
- It is the responsibility of the CRP to inform the counselor who is making the next referral to a training program as to whether or not existing books, tools and/or supplies are available. This information should be given to the VR counselor prior to authorization of new books, tools and/or supplies.

## **XX. BILLING**

### **a. Vocational Evaluation**

- **Specific Job Objective** is billed upon completion of the service with report. Service can be billed in full after one day of participation.
- **Exploratory Job Objective** and **Comprehensive Vocational Evaluation** can be billed in two increments with the first increment payable at the rate of a specific job objective evaluation after the first day of service. The balance would then be billed upon completion of service with report. The CRP could bill both halves upon completion of the services.

### **b. Employment Outcome Services** is billed in three milestones. The appropriate report should accompany the billing for each milestone, filed in the academic/vocational information section of the VR case file.

- **Employment Development** - CRP plan for service with client signature  
Payable 40% after first day of service initiation
- **Job Placement** - placement letter with all pertinent information  
Payable 20% after first day of job placement
- **Job Retention** - Employment verification and client satisfaction  
Payable 40% after 90 days job retention

Each milestone has a separate fee number but should be authorized as a package.

When a client is placed as an employee of the CRP, a full fee shall be paid for the placement.

### **c. Specialized Programs:** The CRP may bill for the entire weekly fee in spite of holidays and/or absences. However, maintenance and transportation should be deducted for all clients per Section XVIII. For the purposes of this section, the length of a program is defined as the anticipated individualized completion date of services and not that of a single authorization. If an extension of services is necessary, the CRP is not expected to make up absences at no cost and an additional authorization should be initiated. A CRP should also bill for maintenance and/or transportation in accordance with the authorization.

CRPs are to submit bill forms at the end of each four week period or each month. Only services that are on an authorization, and provided between the beginning and ending date of the authorization are to be billed. Bills may be submitted for payment on the CRP's invoice or VR authorization. Only VR authorization requires a signature by the CRP.

**d. Skills Training**

CRPs may submit invoice forms for skills training programs after the start of an instructional period for the authorized tuition for that period. Only services on the authorization and provided between the beginning and ending date of the authorization are to be billed. Bills may be submitted for payment on the CRP's invoice or VR authorization. Only VR authorization requires a signature by the CRP.

When the client/student is required to pay a portion of the tuition, the amount will be shown on the authorization as a dollar amount per month. The invoice should be prepared per the above instructions. The amount to be paid by the client will be subtracted from the total tuition earned for the instructional period.

All services may be billed on the same invoice. Bills should be sent to the appropriate VR office. CRP Monthly Progress Report and Employment Plan signed by the client should accompany each billing, except billings for placement maintenance, books, tools, supplies and the initial advance billing for maintenance and/or transportation. The dates of billing should agree with the dates of the CRP Monthly Progress Report and Employment Plan.

When billing for books, tools, uniforms and/or supplies, an itemized receipt is required. It should include the price of each item issued to the client during each billing period. Books, tools, uniforms and/or supplies may be billed when issued.

## **XXI. CARF ACCREDITATION**

- The CRP assures that it meets or exceeds minimum standards for approval by DESE, as established by 5 CSR 60-900.050 and as specified by CARF.
- Within 30 days of receipt CRPs should provide the VR central office with a copy of their accreditation survey.
- For stand-alone organizations that are not affiliated with a larger parent organization, VR will reimburse CARF accreditation fees per the following:
  - CRPs who become CARF accredited prior to becoming a VR approved vendor are not eligible to receive reimbursement.
  - For CRPs that have earned **\$40,000 or less** from VR during the last 12 months, the maximum amount allowable for reimbursement will be for the intent to survey fee and up to two surveyors for two days:

Using these prices as an example:

Intent to survey fee.....	\$700
One surveyor for one day .....	\$1,000
Two surveyors for two days .....	\$4,000
Maximum amount allowable for reimbursement .....	\$4,700
Amount CRP received from VR during last 12 months.....	\$40,000
<u>Maximum amount CRP in this example would be reimbursed.....</u>	<u>\$4,700</u>

- For CRPs that have earned less than the maximum amount allowable for reimbursement, the reimbursement rate cannot exceed the amount an CRP has earned from VR in the last 12 months:

Using these prices as an example:

Intent to survey fee.....	\$700
One surveyor for one day .....	\$1,000
Two surveyors for two days .....	\$4,000
Maximum amount allowable for reimbursement .....	\$4,700
Amount CRP received from VR during last 12 months.....	\$500
<u>Maximum amount CRP in this example would be reimbursed.....</u>	<u>\$500</u>

- For CRPs that have earned **\$40,001 - \$80,000** from VR during the last 12 months, reimbursement will be based on a sliding scale:

Using these prices as an example:

Intent to survey fee.....	\$700
One surveyor for one day .....	\$1,000
Two surveyors for two days .....	\$4,000
Maximum amount allowable for reimbursement .....	\$4,700

To Calculate Reimbursement:

Amount CRP received from VR during last 12-month period.....	\$65,000
2.5% x number of \$1,000 over \$40,000 = <u>A</u> .....	.625
<u>A</u> x Maximum amount allowable for reimbursement = <u>B</u> .....	\$2,937.50
Maximum amount allowable for reimbursement - <u>B</u> = .....	<u>\$1,762.50</u>
<u>Amount CRP in this example would be reimbursed</u>	

- CRPs that have earned more than \$80,000 from VR during the last 12 months will not be reimbursed.

## **XXII. FINANCIAL RECORDS**

The CRP agrees to maintain financial records in accordance with generally accepted accounting principles as prescribed in Office of Management and Budget (OMB) Circular A-110, "Uniform Administrative Requirements or Grants and Agreements with Institutions of Higher Education, Hospitals and other Nonprofit Organizations."

### **XXIII. AUDITS**

The CRP agrees to provide an annual audit of its financial records.

In addition, 34 CFR Subtitle A (also known as Education Department General Administration Requirements or EDGAR) requires nonprofit organizations to comply with the cost principles stated in OMB Circular A-122, "Cost Principles of Nonprofit Organizations."

The audit is to be performed by an individual or firm licensed by the Missouri State Board of Accountancy, in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants and Government Auditing Standards as promulgated by the Comptroller General of the United States (also referred to as the "Yellow Book.")

The auditor's report package shall include:

- A report on the financial statements
- The financial statements and notes to the financial statements
- The Schedule of Federal Financial Assistance
- Internal controls
- Compliance
- The Schedule of Federal Financial Assistance
- A copy of any written audit findings shared with management and the management letter as appropriate.
- A schedule of direct and allocated indirect costs and revenues by program for all services rendered by the CRP.

The CRP shall make available all records, documents, reports and data to DVR and/or the Missouri State Auditor as deemed necessary for the proper administration of the program.

The audit report is to be received by the VR central office not later than 90 days following the close of the CRP's fiscal year. An extension not to exceed 60 days beyond the due date for receipt of the audit report may be granted upon receipt of a written request showing good cause from the CRP prior to the due date of the audit report.